ABSTRACT OF THE DISCLOSURE

A sampling frequency conversion apparatus which easily controls the phase difference (time difference) between the input data and the output data in converting the sampling frequency, and comprises storage means 13 for continuously writing the input data or the data obtained by over-sampling the input data and for continuously reading out the data written maintaining a predetermined address difference relative to the write address, and interpolation processing means 14 for interpolating the data read out from the storage means 13 to obtain data of which the sampling frequency is converted. In converting the sampling frequency, an address difference between a write address and a read address in the storage means 13 is optimized, the address difference being optimized without limitation for a predetermined period of time from the start of supplying the input data and, then, being optimized by imposing a predetermined limitation after the passage of the predetermined period of time.